



## DEPARTMENT OF THE TREASURY

### Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple Alcohol and Tobacco Tax and Trade Bureau Information Collection Requests

**AGENCY:** Departmental Offices, U.S. Department of the Treasury.

**ACTION:** Notice.

**SUMMARY:** The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, on or after the date of publication of this notice. The public is invited to submit comments on these requests.

**DATES:** Comments must be received on or before **[INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE *FEDERAL REGISTER*]**.

**ADDRESSES:** Written comments and recommendations for the proposed information collection should be sent within 30 days of publication of this notice to [www.reginfo.gov/public/do/PRAMain](http://www.reginfo.gov/public/do/PRAMain). Find this particular information collection by selecting "Currently under 30-day Review - Open for Public Comments" or by using the search function.

**FOR FURTHER INFORMATION CONTACT:** Copies of the submissions may be obtained from Molly Stasko by e-mailing [PRA@treasury.gov](mailto:PRA@treasury.gov), calling (202) 622-8922, or viewing the entire information collection request at [www.reginfo.gov](http://www.reginfo.gov).

#### SUPPLEMENTARY INFORMATION:

##### Alcohol and Tobacco Tax and Trade Bureau (TTB)

1. *Title:* Application for Amended Basic Permit under the Federal Alcohol Administration Act.

*OMB Control Number:* 1513-0019.

*Type of Review:* Extension of a currently approved collection.

*Description:* The Federal Alcohol Administration Act (FAA Act), at 27 U.S.C. 203, requires that a person apply for and receive a permit, known as a “basic permit,” to: (1) Import distilled spirits, wine, or malt beverages into the United States; (2) distill spirits or produce wine, rectify or blend distilled spirits or wine, or bottle and/or warehouse distilled spirits; or (3) purchase distilled spirits, wine, or malt beverages for resale at wholesale. The FAA Act, at 27 U.S.C. 204, also imposes certain requirements for basic permits and authorizes the Secretary of the Treasury (the Secretary) to prescribe the manner and form of all applications for basic permits. The TTB regulations in 27 CFR part 1 provide for the amendment of a basic permit using form TTB F 5100.18 when changes occur to the name, trade name, address, ownership, management, or control of the business. The collected information assists TTB in maintaining accurate information identifying the business and its location; and determining whether an applicant for an amended basic permit meets the statutory criteria for holding such a permit under the FAA Act.

*Form:* TTB F 5100.18.

*Affected Public:* Business or other for-profits.

*Estimated Number of Respondents:* 8,550.

*Frequency of Response:* Once.

*Estimated Total Number of Annual Responses:* 8,550.

*Estimated Time per Response:* 23 minutes.

*Estimated Total Annual Burden Hours:* 3,278 hours.

2. *Title:* Application for an Industrial Alcohol User Permit.

*OMB Control Number:* 1513-0028.

*Type of Review:* Extension of a currently approved collection.

*Description:* The Internal Revenue Code (IRC) at 26 U.S.C. 5271 authorizes the Secretary to prescribe regulations requiring persons using tax-free alcohol for certain non-beverage purposes (hospitals, laboratories, research centers, etc.) and persons using or dealing in specially denatured

spirits (alcohol and/or rum) to apply for and receive a permit to do so prior to commencing business. Under that authority, the TTB regulations specify the use of TTB F 5150.22 as the application form for permits to deal in or use specially denatured spirits (alcohol/rum) (see 27 CFR 20.41), or to use tax-free alcohol for non-beverage purposes (see 27 CFR 22.41). TTB uses the collected information to identify the applicant and the location of their business or entity, and to determine if the applicant is eligible to deal in or use specially denatured or use tax-free alcohol, and if the proposed operations conform to Federal laws and regulations.

*Form:* TTB F 5150.22.

*Affected Public:* Business or other for-profits.

*Estimated Number of Respondents:* 2,710.

*Frequency of Response:* Once.

*Estimated Total Number of Annual Responses:* 2,710.

*Estimated Time per Response:* 0.7 hour.

*Estimated Total Annual Burden Hours:* 2,168 hours.

3. *Title:* Report—Manufacturer of Tobacco Products or Cigarette Papers and Tubes; Report—Manufacturer of Processed Tobacco.

*OMB Control Number:* 1513-0033.

*Type of Review:* Extension of a currently approved collection.

*Description:* The IRC at 26 U.S.C. 5722 requires manufacturers of tobacco products, cigarette papers and tubes, or processed tobacco to make reports containing such information, in such form, at such times, and for such periods as the Secretary prescribes by regulation. The TTB regulations at 27 CFR 40.202, 40.422, and 40.522 prescribe the use of TTB F 5210.5 to report information about tobacco products and cigarette papers and tubes manufactured, received, and removed per month, and the use of TTB F 5250.1 to report information about processed tobacco manufactured, received, and removed per month. TTB uses the collected information to ensure

that manufacturers have properly paid Federal excise taxes and are in compliance with applicable Federal law and regulations.

*Form:* TTB F 5210.5 and TTB F 5250.1.

*Affected Public:* Business or other for-profits.

*Estimated Number of Respondents:* 235.

*Frequency of Response:* Monthly.

*Estimated Total Number of Annual Responses:* 2,820.

*Estimated Time per Response:* 1 hour.

*Estimated Total Annual Burden Hours:* 2,820 hours.

4. *Title:* Schedule of Tobacco Products, Cigarette Papers or Tubes Withdrawn from the Market.

*OMB Control Number:* 1513-0034.

*Type of Review:* Extension of a currently approved collection.

*Description:* The IRC at 26 U.S.C. 5705 provides that a manufacturer or importer may receive credit for or refund of the Federal excise taxes paid on tobacco products, cigarette papers, or cigarette tubes withdrawn from the market if the Secretary is provided with satisfactory proof of the withdrawal. Under that IRC authority, the TTB regulations provide for the use of TTB F 5200.7 to identify tobacco products, cigarette papers, or cigarette tubes to be withdrawn from the market and the location of those articles. The form also documents the taxpayer's planned disposition of the articles (destroyed, reduced to materials, or returned to bond), and TTB's decision to witness or not witness that disposition. Taxpayers then file the completed TTB F 5200.7 to support their subsequent claim for credit or refund of the excise taxes paid on the withdrawn articles. The collected information is necessary to protect the revenue as it allows TTB to determine if such a claim is valid.

*Form:* TTB F 5200.7.

*Affected Public:* Business or other for-profits.

*Estimated Number of Respondents:* 50.

*Frequency of Response:* 5 times per year.

*Estimated Total Number of Annual Responses:* 250.

*Estimated Time per Response:* 0.75 hour.

*Estimated Total Annual Burden Hours:* 188 hours.

5. *Title:* Tobacco Products Manufacturers—Supporting Records for Removals for the Use of the United States.

*OMB Control Number:* 1513-0069.

*Type of Review:* Extension of a currently approved collection.

*Description:* Under the IRC at 26 U.S.C. 5701, tobacco products and cigarette papers and tubes manufactured in or imported into the United States are subject to a Federal excise tax, and, under 26 U.S.C. 5741, all such manufacturers and importers must keep the records the Secretary prescribes by regulation. The IRC at 26 U.S.C. 5704(b) provides that manufacturers may remove such articles, without payment of tax, “for use of the United States” under regulations issued by the Secretary. Under those IRC authorities, the TTB regulations at 27 CFR 45.51 requires manufacturers to keep records that include information regarding the date of removal, the name and address of the receiving Federal agency, the kind and quantity of products removed, and, for large cigars, the sale price. The required records also must detail any such items that the agency returns to the manufacturer. The required records are necessary to ensure that products removed without payment of tax are delivered to a Federal agency for the authorized tax-exempt use.

*Form:* None.

*Affected Public:* Business or other for-profits.

*Estimated Number of Respondents:* 205.

*Frequency of Response:* Once.

*Estimated Total Number of Annual Responses:* 205.

*Estimated Time per Response:* 1 hour.

*Estimated Total Annual Burden Hours:* 205 hours.

6. *Title:* Manufacturers of Non-beverage Products—Records to Support Claims for Drawback (TTB REC 5530/2).

*OMB Control Number:* 1513-0073.

*Type of Review:* Extension of a currently approved collection.

*Description:* The IRC at 26 U.S.C.5001 imposes Federal excise tax on distilled spirits produced or imported into the United States. The IRC at 26 U.S.C. 5111-5114, allows manufacturers of certain “non-beverage” products that are unfit for beverage use—medicines, medicinal preparations, food products, flavors, flavoring extracts, or perfume—to claim drawback (refund) of all but \$1.00 per proof gallon of the excise tax paid on the distilled spirits used in the production of such products. Under these IRC authorities, TTB has issued regulations governing non-beverage product drawback claims, contained in 27 CFR part 17, which includes a requirement to keep source records supporting such claims. The required records document the distilled spirits received, taxes paid, date used, the quantity and kind used in each product, other ingredients received and used (to validate formula compliance), amount of alcohol recovered, quantity of intermediate products transferred to other plants, and the disposition or purchaser of the products. The collected information helps prevent fraudulent claims and the diversion to beverage use of distilled spirits on which respondents claim non-beverage drawback.

*TTB Recordkeeping Number:* TTB REC 5530/2.

*Affected Public:* Business or other for-profits.

*Estimated Number of Respondents:* 615.

*Frequency of Response:* Once.

*Estimated Total Number of Annual Responses:* 615.

*Estimated Time per Response:* 1 hour.

*Estimated Total Annual Burden Hours:* 615 hours.

7. *Title:* Proprietors or Claimants Exporting Liquors (TTB REC 5900/1).

*OMB Control Number:* 1513-0075.

*Type of Review:* Extension of a currently approved collection.

*Description:* Under the IRC at 26 U.S.C. 5053, 5214, and 5362, distilled spirits, wine, and beer may be exported without payment of Federal excise tax. Under the IRC at 26 U.S.C. 5055 and 5062, taxpaid distilled spirits, wine, and beer may be exported and the exporter may claim drawback (refund) of the taxes paid. To prevent payment of fraudulent or incorrect drawback claims, the TTB regulations in 27 CFR part 28 require exporters to keep and make available records of pertinent Customs and TTB forms and commercial records documenting the export of taxpaid alcohol beverages for which they will claim drawback.

*TTB Recordkeeping Number:* TTB REC 5900/1.

*Affected Public:* Business or other for-profits.

*Estimated Number of Respondents:* 750.

*Frequency of Response:* Once.

*Estimated Total Number of Annual Responses:* 750.

*Estimated Time per Response:* 1 hour.

*Estimated Total Annual Burden Hours:* 750 hours.

8. *Title:* Administrative Remedies—Requests for Closing Agreements.

*OMB Control Number:* 1513-0099.

*Type of Review:* Extension of a currently approved collection.

*Description:* The IRC at 26 U.S.C. 7121 authorizes the Secretary to enter into a written agreement with any person, or their agent, relating to the liability of that person for any internal revenue tax for any taxable period. Under that authority, TTB has issued regulations at 27 CFR 70.485 pertaining to such “closing agreements.” Specific to this information collection, that regulation requires a taxpayer or their agent to submit a written request to TTB to enter into a closing agreement to resolve excise tax matters. TTB uses the information collected in the request and any attached supporting documentation to determine whether the Bureau should

pursue a closing agreement with the taxpayer. Closing agreements allow TTB and a taxpayer to resolve tax liability matters prior to any adversarial legal or administrative proceedings.

*Form:* None.

*Affected Public:* Business or other for-profits.

*Estimated Number of Respondents:* 10.

*Frequency of Response:* Once.

*Estimated Total Number of Annual Responses:* 10.

*Estimated Time per Response:* 1 hour.

*Estimated Total Annual Burden Hours:* 10 hours.

9. *Title:* Marks and Notices on Packages of Tobacco Products (TTB REC 5210/13).

*OMB Control Number:* 1513-0101.

*Type of Review:* Revision of a currently approved collection.

*Description:* The IRC at 26 U.S.C. 5723(b) requires packages of tobacco products, processed tobacco, and cigarette paper or tubes to bear the marks, labels, and notices required by regulation. Under that authority, the TTB tobacco regulations in 27 CFR parts 40, 41, 44, and 45 require packages of domestic and imported tobacco products to bear certain marks identifying the product sufficient to determine its excise tax class, and the product's quantity or weight, depending on the basis of the tax. The regulations also require certain notices on the packages (or shipping containers) of tobacco products intended for export or use of the United States, as those products may be removed without tax payment or with benefit of tax drawback. The disclosed information identifies tobacco products, and the appearance of the notices on the packages helps to identify the products if diverted into the domestic market after withdrawal without payment of tax or with benefit of tax drawback into the domestic market.

*TTB Recordkeeping Number:* TTB REC 5210/3.

*Affected Public:* Business or other for-profits.

*Estimated Number of Respondents:* 724.

*Frequency of Response:* Once.

*Estimated Total Number of Annual Responses:* 724.

*Estimated Time per Response:* 1 hour.

*Estimated Total Annual Burden Hours:* 724 hours.

*10. Title:* Labeling of Major Food Allergens and Petitions for Exemption.

*OMB Control Number:* 1513-0121.

*Type of Review:* Extension of a currently approved collection.

*Description:* The FAA Act at 27 U.S.C. 205(e) authorizes the Secretary to issue regulations regarding the labeling of wine, distilled spirits, and malt beverages in order to, among other things, prohibit consumer deception and ensure that labels provide consumers with adequate information as to the identity and quality of such products. Under this authority, the TTB regulations provide for the voluntary labeling of major food allergens used in the production of alcohol beverages. (As defined in the Food Allergen Labeling and Consumer Protection Act of 2004 (118 Stat. 905)), the major food allergens are milk, eggs, fish, crustacean shellfish, tree nuts, peanuts, wheat, and soybeans.) Under the TTB regulations, if the bottler declares any one major food allergen, then all major food allergens used in the product must be declared on the label, except when TTB has approved a petition for exemption from such labeling. This information collection includes the labeling of allergens and petitions for exemption.

*Form:* None.

*Affected Public:* Business or other for-profits.

*Estimated Number of Respondents:* 700.

*Frequency of Response:* Once.

*Estimated Total Number of Annual Responses:* 700.

*Estimated Time per Response:* 49 minutes.

*Estimated Total Annual Burden Hours:* 572 hours.

(Authority: 44 U.S.C. 3501 *et seq.*)

Dated: February 16, 2021.

**Molly Stasko,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2021-03423 Filed: 2/18/2021 8:45 am; Publication Date: 2/19/2021]